



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 4 नवम्बर, 1995/13 कात्तिक, 1917

हिमाचल प्रदेश सरकार

आवगिरी एवं कराधान विभाग

अधिसूचना

शिमला-2, 1 मिनम्बर, 1995

संख्या ई० एम्० एन० एम्० (12)3/95.--हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टेक्म ऐक्ट, 1968 (1968 का 24) की धारा 40 के अधीन प्रदान शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या 14-11/69 ई० एण्ड टी०, तारीख 23 अक्तूबर, 1970 द्वारा 11-11-1970 के राजपत्र हिमाचल प्रदेश (असाधारण) में प्रकाशित, हिमाचल प्रदेश जनरल सेल्ज टेक्म ऐक्ट, 1970 में और संशोधन करने का प्रस्ताव करते हैं, और निम्नलिखित विषयों का एनडू द्वारा राजपत्र हिमाचल प्रदेश में सर्व-साधारण की सूचना के लिए प्रकाशन किया जा रहा है।

मार्गकेन नियत मन्त्रोक्तं यं यत्नात्तु आशुषीं या मन्त्राणां, यत्किं कृते ह्येवमस्ति त्रिंशत्तु या नियमोक्तं, अश्वत्थस्य येन यं पद्धते विचारं क्रिया मन्त्राणां, यत्किं

[illegible]

३. विधायक ४१० की संशोधित—विधानसभा प्रथम जनरल सत्र के दौरान विधायक, १०७१ को विधायक, ४१० की नियुक्ति पर विचार (१) की विधि लागू नहीं किया जा रहा है।

(f) does not exceed two thousand rupees, record an order sanctioning refund ;

(//) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the District as the case may be, for orders;

(iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise Taxation Officer in charge of the District, the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner or other Officer in charge of the zone (except Flying Squads) concerned as the case may be, for orders; and

(iv) exceeds twenty thousand rupees, submit through the Officers in-charge of the District and zone concerned, the record of the case together with his recommendations to the Commissioner for orders; and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the order, made by authorities specified in respective clause.

411쪽의 밑부분,

[illegible]

[Authoritative English text of Government Notification No. EXN-F (12)3/95, dated 19.10.1995, as required under clause (A) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 1st September, 1995

No. EXN-F (12)3/95. In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor of Himachal Pradesh, proposes to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in the Rajpatra, Himachal Pradesh (Extra Ordinary) on 11.11.1970 vide Government Notification No. 14.11/69 E&T, dated 23rd October, 1970, and the same are her by published in the Rajpatra Himachal Pradesh for the general information of the public.

If any person likely to be affected by these rules, has any objection (a) or suggestion (a) to make in relation to the proposed rules, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3 within a period of 30 days of the publication.

Objection (a) or suggestion (a), if any, received within the above stipulated period shall be taken into consideration by the Government before finalising the same, namely:-

DRAFT RULES

1. *Short title and Commencement* :- (1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1995.

(2) They shall come into force at once.

2. *Amendment of rule 49* :- For the existing sub rule (1) of rule 49 of the Himachal Pradesh General Sales Tax Rules, 1970, the following shall be substituted, namely:-

(1) When the Assessing Authority is satisfied after such scrutiny of accounts and such enquiries as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall, if the amount to be refunded:-

(i) does not exceed two thousand rupees, record an order sanctioning refund;

(ii) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District as the case may be, for orders;

(iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner

or other Officer In-charge of the Zone (except Flying Squads) concerned as the case may be, for orders; and

- (iv) exceeds twenty thousand rupees, submit through the officers In-charge of the District and zone concerned, the record of the case together with his recommendations to the Commissioner for orders; and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the orders made by authorities specified in respective clause."

By order,

A. N. VIDYARTHI,
Additional Chief Secretary-cum-Secretary